

The Electricity Excise Tax is imposed upon the privilege of using in this State electricity purchased for use or consumption and not for resale. See 35 ILCS 640/1 et seq. (This is a GIL.)

September 6, 2001

Dear Xxxxx:

This letter is in response to your letter received January 17, 2001. The nature of your letter and the information you have provided require that we respond with a General Information Letter, which is designed to provide general information, is not a statement of Department policy and is not binding on the Department. See 2 Ill. Adm. Code 1200.120(b) and (c), which can be found on the Department's website at <http://www.revenue.state.il.us/legalinformation/regs/part1200>.

In your letter, you have stated and made inquiry as follows:

This letter is in regards to our Illinois Department of Revenue Electricity Excise Tax Return RPU-13 for the year 2000.

Prior to 2000, AAA billed us for the electricity which we purchased. We filed a FORM-12 with AAA who would then issue us a credit for the tax which we resold, and we would file a tax return and pay this money to the state.

Starting in July of 2000, we received a letter from AAA stating that they would no longer issue us a credit for the FORM-12's and that pending legislation to be passed in the fall, we would be taxed and treated as any other recipient of electricity. This was due to an agreement reached between BOMA and IDOR.

Now that I'm filing my RPU-13, and it is due January 31, 2000, do I only file it for the electricity which we purchased before July 1st, and which I received a credit from AAA on, since after this time, AAA was forwarding the money on to the state as any normal purchaser of electricity?

If I can answer any other questions, please call me.

Governor Ryan recently signed Public Act 92-310 into law on August 9, 2001. Public Act 92-310 provides that, for purposes of collecting tax under the Electricity Excise Tax Law, the term "delivering supplier" does not mean any entity engaged in the practice of resale redistribution of electricity within a building prior to January 2, 1957. Entities that qualify under Public Act 92-310 are no longer required to file Form RPU-13 and remit Electricity Excise Tax to the Illinois Department of Revenue. These entities satisfy their Electricity Excise Tax liability by paying the tax directly to their suppliers.

I hope this information is helpful. The Department of Revenue maintains a website, which can be accessed at www.revenue.state.il.us. If you have further questions related to the Illinois sales tax laws, please contact the Department's Taxpayer Information Division at (217) 782-3336.

If you are not under audit and you wish to obtain a binding Private Letter Ruling regarding your factual situation, please submit all of the information set out in items 1 through 8 of Section 1200.110(b).

Very truly yours,

Melanie A. Jarvis
Associate Counsel

MAJ:msk